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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.**

**Civil Writ Petition No. 15487 of 2005.**
**Date of Decision : Oct. 28, 2006**

Standard Electricals Ltd.

... Petitioner

v.

Commissioner, Jalandhar Division,
Jalandhar and another.

.. Respondents

**CORAM : Hon`ble Mr. Justice Jasbir Singh,**
**Hon`ble Mr. Justice Pritam Pal.**

Present : Shri Varun Gupta, Advocate,
for Shri Akshay Bhan, Advocate,
for the petitioner.

Shri P.S.Chhina, Addl. A.G., Punjab,
for the respondent-State.

Shri A.R.Takkar, Advocate,
for respondent No.2.

**JASBIR SINGH, J.** (Oral)

This writ petition has been filed with a prayer to issue a writ of certiorari to quash order dated 30.6.2005 (Annexure P/8) passed by respondent No.1, and also the assessment of house tax made by the Municipal Corporation, Jalandhar, respondent No.2.

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It is primary contention of counsel for the petitioner that while dismissing appeal filed by the petitioner, respondent No.1 has failed to apply his mind to facts of the case. Without referring to any of the contentions raised, he has dismissed the appeal by passing a non-speaking order.

Argument raised is perfectly justified. It is apparent from record that after reproducing facts, grounds of appeal and arguments of the parties, without referring to any of the contentions raised, the impugned order, Annexure P/8, has been passed and the appeal has been dismissed. Respondent No.1 is a quasi-judicial authority, exercising statutory powers as such, he is supposed to apply mind to the facts of the case, refer to contentions of the petitioner and then give the conclusion, based on reasoning. Non-application of mind is writ large. In view of that, we feel that the order, Anneuxure P/8, deserves to be set-aside.

Accordingly, this writ petition is allowed to the limited extent by setting-aside the order Annexure P/8 only.

Counsel for respondent-Corporation states that when appeal was filed by the petitioner, the amount of house tax was not deposited as is mandatory under the provisions of Section 147(b) of the Punjab Municipal Corporation Act, 1976.

Petitioner is directed to deposit that amount in dispute before its appeal is heard afresh. If the amount is deposited, as ordered by this Court, the same shall be adjusted, after decision of the appeal, either against the assessment now made or if the appeal is allowed, the amount be refunded to the petitioner or may be adjusted towards tax, due from the

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petitioner with regard to property earlier assessed.

If the amount, referred to above, is not deposited within two months from today, this writ petition shall be deemed to have been dismissed.

**[ JASBIR SINGH ]**
**JUDGE**

**[ PRITAM PAL ]**
**JUDGE**

**October 28 2006**
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